



MEMORANDUM FOR THE RECORD

SUBJECT: Reimbursable Authority

Issue

The NASA FY 2010 Appropriations Bill provides that NASA's Cross-Agency Support Funds (CASX) are limited to a one-year period of availability and will expire on September 30, 2010. This paper addresses the requirements for reimbursable authority. At year-end, Treasury Financial Management Services requires all government agencies to remove unfilled customer orders without advances in excess of obligations for expiring accounts. The same is true for advances. All government agencies are required to remove unfilled customer orders with advances and return the advance in excess of obligations for expiring accounts. The following guidance provides direction on fulfilling this requirement.

Guidance

Non-Federal Customers

- With Cash Advances – Advances associated with unobligated, non-expiring agreements from non-federal customers will be removed from NASA's expiring appropriation and recorded in deposit fund 80X6500: *Advances without Orders from Non-Federal Sources*. To record advances in 80X6500, the Centers will debit account 1010.5255 and credit account 2400.1000: *Liability for Nonfiduciary Deposit Funds, Clearing Accounts, and Undeposited Collections*. The customer order will be retained by the Center but will be unrecorded in the system. The cash advance will be moved to the FY 2011 CAS appropriation when new anticipated reimbursable authority is received and a new sales order line item will be established on the original sales order.
- Without Cash Advances – For unobligated, non-expiring agreements from non-federal customers, the customer order will be retained by the Center but unrecorded in the system. The customer order will be recorded in the FY 2011 CAS appropriation when new anticipated reimbursable authority is received and a new sales order line item will be established on the original sales order.

Federal Customers

- With Cash Advances – Since no deposit fund exists to record advances from federal sources, advances associated with unobligated, non-expiring customer orders from federal customers will be removed from NASA's expiring appropriation and returned to the customer by September 10. The Intra-governmental Payment and Collections (IPAC) should contain the

statement, "Return of cash advance due to expiration of NASA's FY2010 appropriation." The unobligated customer order may be retained by the Center. The customer order will not be recorded in the system until FY 2011 CAS anticipated reimbursable authority is received and a new sales order line item will be established on the original sales order.

- Without Cash Advances - When unobligated, non-expiring customer orders from federal customers are removed from NASA's expiring appropriation, the unobligated customer order will be retained by the Center, but unrecorded in the system, until FY 2011 CAS anticipated reimbursable authority is received and a new sales order line item will be established on the original sales order.